# Wisconsin income tax

## **200**5

Complete form using BLACK INK

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning \_\_\_\_\_\_\_, 2005 ending \_\_\_\_\_\_, 20\_\_\_.

	Your	social security number	Spouse's soci	al security num	ber							
			l I	I I								
1	Your	legal last name	Legal first na	Legal first name and middle initial			State election campaign fund					
d or b	If a jo	oint return, spouse's legal la	st name	Spouse's leg	egal first name and middle initial			If you want \$1 to go to the State Election Camp Fund, check box(es).				
anei ne	Home	dome address (number and street)						Checking the box(es) will not change your tax refund.				
2 2	City	or post office			State	Zip code		Tax district				
ם								Check proper box and fill in name of cit				
	Fil	Filing status Check ✓ box						town, and the county in which you lived at the of 2005.				
		Single						City Village	Town			
2		Married filing joint return  Fill in spouse's full name here ▼						Fill in name ▶				
g retu		Married filing separa Fill in spouse's SSN				Tall Harrie Here	· •	County of				
semoning		Head of household (s Also, check here if n	see page 6). narried.	<b></b>				School district Fill in your school district number (see page 38)_				
as	1	1 Federal adjusted gross income (see page 7)						4	.00			
perore	•	W-2 wages included in line 1										
7/ 06	•								00			
ادە								2				
pag							<u></u>		<u>.00</u>			
See	4	Other additions (fill in	code numbe	er and amou								
								Total 🕨 4	.00			
	5	Add the amounts in t	he right col	umn for lin	es 1 th	rough 4			.00			
	6	State tax refund (For	m 1040, lin	e 10)		6		.00				
	7	United States govern	nment intere	est		7		.00				
	8	Unemployment comp	ensation (s	see page 9)		8		.00				
	9	Social security adjust	tment (see	page 9)		9		.00				
10 Capital gain/loss subtraction (see page			e page 10)	e 10)			.00					
	11	Other subtractions (fi	ill in code nur	mber and am	ount, se	ee page 10)						
ا بع												
nere						. Total 11		.00				
neu	12	Add lines 6 through 1							.00			
ayn		Subtract line 12 from							.00			
ر ح	13	Subtract lifle 12 IfOffi	i iiiie o. i Mi	s is your W	1500118	on income						



Form 1 (2005) Page **2 of 4** 

14	Wisconsin income from line 13.	14	<u>.00</u>
15	Standard deduction. See table on page 30, <b>OR</b> If someone else can claim you (or your spouse) as a dependent, see page 17 and check box	15	<u>.00</u>
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	.00
17	Deduction for exemptions (from line 6 of Exemption Worksheet on page 17)		<u>.00</u>
18	Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0.  This is your taxable income	18	<u>.00</u>
19	Tax (see table on page 31)	19	<u>.00</u>
20	Itemized deduction credit. Attach Schedule 1, page 4 20		
21	Armed forces member credit (must be stationed outside U.S. See page 18) 2100		
22	School property tax credit		
	a Rent paid in 2005–heat included		
	Rent paid in 2005–heat not included ftable page 19 22a00		
	<b>b</b> Property taxes paid on home in 2005 Find credit from table page 20 <b>22b .</b> 00		
23	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 20 23		
24	Add credits on lines 20 through 23	24	.00
25	Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0	25	.00
26	Alternative minimum tax. Attach Schedule MT	26	.00
27	Add lines 25 and 26	27	.00
28	Married couple credit. Attach Schedule 2, page 4		
29	Other credits:		
	b Schedule DI c Schedule VC (Part I)00		
	d Schedule VC (Part II)		
30	Add lines 28 and 29	30	<u>.00</u>
31	Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0.  This is your net tax	21	.00
32	Recycling surcharge. Attach Schedule RS		.00
	Sales and use tax due on out-of-state purchases (see page 22)		.00
	Endangered resources donation (decreases refund or increases amount owed)		.00
	Packers football stadium donation (decreases refund or increases amount owed)		.00
	Breast cancer research donation (decreases refund or increases amount owed)		.00
	Veterans trust fund donation (decreases refund or increases amount owed) <b>VETS</b>		.00
	Penalties on IRAs, other retirement		
	plans, MSAs, etc. (see page 23) x .33 =	38	.00
39	Add lines 31 through 38	39	.00



ame(s) shown on Form 1		Page 3 Your social security number	-
ane(s) shown on Form 1			
		I I	
Amount from line 39		40	.00
Wisconsin tax withheld. Attach withholding statements	4100		
2 2005 estimated tax payments and amount applied from 2004 return	42 .00		
	42		
Earned income credit. Qualifying children • Eederal			
credit <u>.00</u> x% =	43 .00		
Farmland preservation credit. Attach Schedule FC	.00		
Net income tax paid to another state (see page 24)	45 .00		
Homestead credit. Attach Schedule H or H-EZ	.00		
Farmland tax relief credit.			
Property taxes	47 .00		
on farmland	0.0	•	
Eligible veterans and surviving spouses property tax credit	4800		
Add lines 41 through 48		49	.00
If line 49 is larger than line 40, subtract line 40 from line 49 This is the <b>AMOUNT YOU OVERPAID</b>		50	.00
Amount of line 50 you want <b>REFUNDED TO YOU</b>		51	.00
Amount of line 50 you want  APPLIED TO YOUR 2006 ESTIMATED TAX	5200		
If line 49 is smaller than line 40, subtract line 49 from line 4  AMOUNT YOU OWE. Paper clip payment to front of return		53	.00
Underpayment interest. Also include on line 53			

For Department Use Only

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MAN

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If tax due ...... PO Box 268, Madison WI 53790-0001

If refund or no tax due...... PO Box 59, Madison WI 53785-0001

If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

Wisconsin Department of Revenue

Mail your return to:



Submit this page with Form 1 if you claim either credit.

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S	chedule 1 – Itemized Deduction Credit (see page 18)		
1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	
2	Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	
4	Add lines 1 through 3	4	
5	Fill in your standard deduction from line 15 on page 2 of Form 1	5	
6	Subtract line 5 from line 4. If line 5 is more than line 4, fill in 0	6	
7	Rate of credit is .05 (5%)	7	x .05
	Multiply line 6 by line 7. Fill in here and on line 20 on page 2 of Form 1		
	chedule 2 – Married Couple Credit When Both Spouses Are Employed (shen completing this schedule, be sure to fill in your income in column (A) and your spouse's in	come in colu	ımn (B)
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	(E	) SPOUSE
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income		
3	Combine lines 1 and 2. This is earned income 3		
4	Add amounts from your federal Form 1040, lines 23, 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income 4		
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0		
6	Compare the amounts in columns (A) and (B) of line 5.  Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 6		-
7	Rate of credit is .03 (3%)	x .03	-
8	Multiply line 6 by line 7. Fill in here and on line 28 on page 2 of Form 1 8		Do not fill in more than \$480.

### **1A** Wisconsin income tax

#### Complete form using BLACK INK

	Your	social security number	Spouse's social security r	number						
		1 I 1 I	I I							
ınt	Your	legal last name	Legal first n	ame and middl	e initial	State election car	mpaign fund	I		
r pr			Spouse's le	If you want \$1 to Fund, check box(e)		ate Election Campaign				
e 01	If a jo	pint return, spouse's legal last name	′ L Y							
her	Home	e address (number and street)					s) will not cha	ange your tax or refund.		
pe/	ПОПІ	e address (number and street)	Tax district	nd fill in name	e of city, village, or town,					
e la	City	or post office			ed at the end of 2005.					
Plac						City	Vi	llage Town		
_	Filir	ng status								
		Single Ma								
		Head of household	County of							
		(with qualifying person). Also, check here if married	Fill in qualif	, , ,		School district Fill in your school district number (see page 24)				
							(000 pag	, /		
		Wages, salaries, tips, et								
	2	Interest (see page 5)			2					
S	3	Ordinary dividends (from	line 9a of federal For	rm 1040A or	1040) 3	.00				
ent	4	Capital gain distributions	s (see page 5)		4	.00				
withholding statements	5	Unemployment compens	sation (from worksh	neet, page	5) <b>5</b>	.00				
	6	Taxable IRA distributions								
		social security benefits (	see page 6)		6	.00				
	7	Add lines 1 through 6					. 7	.00		
h	8	Educator expenses (see	page 7)		8	.00				
	9	IRA deduction (see page	97)		9	.00				
SE	10	Student loan interest de	duction		10	.00				
27.0	11	Add lines 8, 9, and 10					. 11	.00		
ĕ	12	Subtract line 11 from line	e 7. This is your Wi	sconsin in	come		. 12	.00		
	13	If your parent (or someon	ne else) can claim y	ou (or you	r spouse) as a de	pendent, check here	13 🗌			
	14	Fill in the standard ded	uction for your filin	g status fro	om table, page 16	6. But if				
		you checked the box on	line 13, fill in amou	int from wo	orksheet, page 7		. 14	.00		
	15	Subtract line 14 from line	e 12. If line 14 is la	arger than I	ine 12, fill in 0		. 15	.00		
	16	Deduction for exemption						.00		
		<b>b</b> Fill in number of depe	endents (do not cou	ınt yourself	for your spouse)	You Spo	ouse			
		c If you (or your spouse	e if filing joint) were	age 65 or	over, check here	; ▶ □				
	17	Subtract line 16a from line	e 15. If line 16a is la	rger than lii	ne 15, fill in 0. This	s is your taxable income	e 17	.00		
	18	Tax. Use amount on line	e 17 to find your tax	using tabl	le, page 17		. 18	.00		
	19	Armed forces member co	redit (must be statione	ed outside U.S	S., see page 8)	1900	)_			
ere	20	School property tax cred	it							
ıt h				.00	Find credit from					
ner		<b>a</b> Rent paid in 2005–heat in Rent paid in 2005–heat not	included	.00	table page 9	<b>20a</b> .00	<u>)</u>			
payment here		<b>b</b> Property taxes paid on hom	ne in 2005	.00	Find credit from table page 10	<b>20b</b> .00	<u>)</u>			
1	21	Working families tax cre-	dit, see page 10			2100	)			
ご ~	22	Married couple credit. C	omplete schedule	on reverse	side	.00	<u>)                                    </u>			
PE		Add lines 19 through 22.						.00		
Ā		Subtract line 23 from line								

25	Fill in net tax from line 24	25 _	.00.
26	Sales and use tax due on out-of-state purchases (see page 11)	26 _	.00.
27	Endangered resources donation (decreases refund or increases amount owed)	27_	.00
28	Packers football stadium donation (decreases refund or increases amount owed)	<b>©</b> 28_	.00
29	Breast cancer research donation (decreases refund or increases amount owed)	🖟 29 _	.00
30	Veterans trust fund donation (decreases refund or increases amount owed)	. • •	.00
31	Add lines 25 through 30	31 _	.00
32	Wisconsin income tax withheld. Enclose withholding statements 32	.00	
33	2005 estimated tax payments and amount applied from 2004 return . 33	.00	
34	Earned income credit (see page 12)  Qualifying Federal  children  credit	.00	
35	Homestead credit. Attach Schedule H or H-EZ	.00	
36	Eligible veterans and surviving spouses property tax credit	.00	
37	Add lines 32 through 36	37 _	.00
38	If line 37 is more than line 31, subtract line 31 from line 37. This is the <b>AMOUNT YOU OV</b>	ERPAID 38_	.00.
39	Amount of line 38 you want <b>REFUNDED TO YOU</b>	39 _	.00.
40	Amount of line 38 you want applied to your 2006 estimated tax 40	.00	
41	If line 37 is less than line 31, subtract line 37 from line 31. This is the <b>AMOUNT YOU</b>	OWE 41 _	.00
42	Underpayment interest. Also include on line 41	.00	
Sic	an holow the description of least the description and officers and only of the description of the descriptio		-
	<b>gn below</b> Under penalties of law, I declare that this return and all attachments are true, correct, and correspond to the signature of the si		Date
		<b>5</b> /	
	il your return to: Wisconsin Department of Revenue For Department Use Only tax duePO Box 268, Madison WI 53790-0001 R M Y T M	AN D A	P C
	tax due	AN D A	P C
If r	refund or no tax duePO Box 59, Madison WI 53785-0001		
	Married Couple Credit When Both Spouses Ar	o Employ	·od
	When completing this schedule, be sure to fill in your income in column (A) and your		
	(A) YOURSE	•	(B) YOUR SPOUSE
1	Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2	.00	.00
2	IRA deduction, if any, from line 9 of Form 1A	.00	.00
3	Subtract line 2 from line 1	.00	.00
4	Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 4		.00_
5	Rate of credit is .03 (3%)		× .03
6	Multiply line 4 by line 5. Round the result and fill in here and on line 22 on reverse side		.00





### Complete form using BLACK INK

2005

Γ	Your :	social security number Sp	ouse's soc	ial security num	ber	1					
		1 1		 							
		legal last name int return, spouse's legal last name	Legal first name and middle initial  Spouse's legal first name and middle initial			State election campaign fund  If you want \$1 to go to the State Election Campaig  Fund, check box(es).  You  Your spous  Checking the box(es) will not change your tax or refund					
	Home	e address (number and street)							x(es) will not chang	e your tax or refund.	
								Tax district Check proper box and fill in name of city, village, or town			
	City o	or post office		State Zip code			and the county in which you lived at the end of 20				
								Fill in .	City Uillag	ge Town	
		g status						name			
((		ck only one box)						County of			
		Single Married filing joint return						School district			
		Married filing joint return (even if only one had income	)	1 1881181 811				school district r	number (see page 2	24)	
Γ	_			101057							
		Income from line 4 of fede							. —	<b>.</b> 00	
	2	If your parent (or someone	else) ca	an claim yo	น (or yoเ	ur spouse) as	s a deper	ndent, check her	re • 2 🗌		
SHE	3	Fill in the <b>standard deduc</b> checked the box on line 2,							3	.00	
מובוו	4 Subtract line 3 from line 1. If line 3 is larger than line 1, fill in 0									.00	
9 36	5 Deduction for exemptions. Fill in \$700 (\$1,400 if married, or 0 if you checked the box										
	on line 2 – see instructions on back)								5	.00	
	6	Subtract line 5 from line 4.	ne 6	<b>.</b> 00							
N 70	7	Tax. Use amount on line 6	to find	your tax us	ing table	e, page 17.			7	<b>.</b> 00	
ί (	8	School property tax credit									
		8a Rent paid in 2005 – heat i	included			<b>.</b> 00	Find cre	edit from	00		
		Rent paid in 2005 – heat r	not includ	led		<b>.</b> 00	,	age 9 <b>8a</b>	<u>.00</u>		
		8b Property taxes paid on ho	me in 20	05		<b>.</b> 00	table pa	edit from age 10 . <b>8b</b> _	<b>.</b> 00		
	9	Working families tax credit (\$19,000 if married filing jo						9	<b>.</b> 00		
	10	Married couple credit. Wag	ges <b>10a</b>	Yourself		.00					
		(see instructions on reverse side)	10b	Spouse		<b>.</b> 00					
		<b>10c</b> Fill in smaller of 10a or 10b	but no mo	ore than \$16,0	000		.00 x .03	= . 10c	<b>.</b> 00		
5	11	Add credits on lines 8a, 8b	o, 9, and	d 10c					11	<b>.</b> 00	
2	12	Subtract line 11 from line 7	7. If line	11 is large	r than lir	ne 7, fill in 0	This is y	our net tax	12	<b>.</b> 00	
	13	Sales and use tax due on	out-of-s	tate purcha	ises (se	e page 11)			13	<b>.</b> 00	
5	14	Endangered resources do	nation (	decreases	refund o	r increases	amount o	owed)	14	<b>.</b> 00	
2	15	Packers football stadium of	donation	(decrease	es refund	d or increase	es amour	nt owed)	🕒 15	<b>.</b> 00	
	16	Breast cancer research do	nation	(decreases	refund o	or increases	amount	owed)	🖟 16	<b>.</b> 00	
	17	Veterans trust fund donation	on (dec	reases refu	nd or in	creases amo	ount owe	d) 💱	<b>VET</b> S 17	<b>.</b> 00	
	18	Add lines 12 through 17 .							18	<b>.</b> 00	

19	Amount from line 18	19		<b>.</b> 00	<u>)</u>
20	Wisconsin income tax withheld. Enclose readable withholding statements	20		<b>.</b> 00	<u>)</u>
21	If line 20 is larger than line 19, subtract line 19 from line 20 This is <b>YOUR REFUND</b>	21		<b>.</b> 00	<u>)</u>
22	If line 19 is larger than line 20, subtract line 20 from line 19 This is the <b>AMOUNT YOU OWE</b>	22		<b>.</b> 00	<u>)</u>
_	gn below Under penalties of law, I declare that this return is true, correct, and complete to the best signature  Spouse's signature (if filling jointly, BOTH must sign)			and belief	f
		'	Date		



#### INSTRUCTIONS

Read "Which Form to File for 2005" on page 2 of the Form 1A instructions to see which form is right for you.

Prepare one copy of Form WI-Z for your records and another copy to be filed with the Department of Revenue.

**Filling in Your Return** Use black ink to complete the copy of the form that you file with the department. Round off cents to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. If completing the form by hand, do not use commas when filling in amounts.

Name and Address If a label with your name is on the front cover, remove the label and place it in the name and address area of the tax return that you file. If your name or address is wrong, draw a line through the incorrect information and print the correct information clearly on the label. Do not use the label if your name is not on it.

If you do not have a label, print your legal name and address. If you filed a joint return for 2004 and are filing a joint return for 2005 with the same spouse, enter your names and social security numbers in the same order as on your 2004 return.

Line 2 Dependents Check the box on line 2 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. Check the box even if that person chose not to claim you.

**Line 3** If you checked the box on line 2, use this worksheet to figure the amount to fill in on line 3.

A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) A	A
B. Addition amount	3250.00
C. Add lines A and B. If total is less than \$800, fill in \$800	D
D. Fill in the standard deduction for your filing status using table, page 16	)
E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z E	<u>.</u>

**Line 5** A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you are single and can be claimed as a dependent, fill in 0 on line 5. If you are married and both spouses can be claimed as a dependent, fill in 0 on line 5. If you are married and only one of you can be claimed as a dependent, fill in \$700 on line 5.

Lines 8a and 8b School Property Tax Credit You may claim a credit if, during 2005, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 20a and 20b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

Line 9 Working Families Tax Credit You may claim a credit if line 1 of Form WI-Z is less than \$10,000 (\$19,000 if married filing a joint return). But, you cannot claim a credit if you can be claimed as a dependent on another person's return. See the instructions for line 21 of Form 1A.

**Line 10 Married Couple Credit** If you are married and you and your spouse were both employed in 2005, you may claim the married couple credit. Complete the following steps:

- Fill in your 2005 wages on line 10a. Fill in your spouse's wages on line 10b.
- (2) Fill in the smaller of line 10a or 10b (but not more than \$16,000) in the space provided on line 10c.
- (3) Multiply the amount determined in Step 2 by .03 (3%).
- (4) Fill in the result (but not more than \$480) on line 10c.

Line 13 Sales and Use Tax Due on Out-of-State Purchases If you made purchases from out-of-state firms during 2005 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 26 of Form 1A.

**Line 14 Endangered Resources Donation** Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. Fill in line 14 for the amount you wish to donate.

**Line 15 Packers Football Stadium Donation** You may designate an amount as a Packers football stadium donation. Your donation will either reduce your refund or be added to tax due.

**Line 16 Breast Cancer Research Donation** You may designate an amount as a breast cancer research donation. Your donation will either reduce your refund or be added to tax due.

**Line 17 Veterans Trust Fund Donation** You may designate an amount as a veterans trust fund donation. Your donation will either reduce your refund or be added to tax due.

Line 20 Wisconsin Income Tax Withheld Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). Do not include income tax withheld for any state other than Wisconsin.

**Line 21 or 22** Fill in line 21 or 22 to determine your refund or amount you owe. If you owe an amount, write your social security number on your check or money order. Paper clip it to Form WI-Z. See page 14 for information on paying by credit card.

**Sign and Date Your Return** Form WI-Z is not a valid return unless you sign it. If married, your spouse must also sign.

Attachments and Enclosures Enclose a copy of each of your withholding statements. If you owe an amount with your return, paper clip your payment to the front of Form WI-Z. See Form 1A instructions for other attachments that may be required. Do not attach a copy of your federal return.